IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION No: 6742 of 2005

Between:

M/s. Bhimas Residency Hotels Limited, Tirupathi, Chittoor District,
Having Registered office at 34-38,G. Car Street, Tirupathi, Represented by its Director,
Mr. K.V. Ranganathan, S/o. Lt. K.R. Venkatachalam, Aged about 49 years

..... PETITIONER

AND

1 The Director, Department of Tourism,
Government of Andhra Pradesh, Secretariat Road, Tankbund, Hyderabad.
2 The Commercial Tax Officer-I(FAC), Tirupathi, Chittoor District.
3 The Branch Manager, Syndicate Bank, Tirupathi, Chittoor District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ order direct the more particularly one in the nature of Writ of Mandamus commanding the 1st Respondent namely Director, Tourism Department to issue eligibility Certificate to the petitioner forthwith as directed by the Government of Andhra Pradesh in its Memo bearing No.59785/T/A2/2004, dt. 17-9-2004 issued by Government of Andhra Pradesh, Youth Advancement, Tourism and Culture (Tourism Department) for the purpose of availing incentives as envisaged and ordered in G.O.Ms.No. 6, dt. 18-12-1998 and consequently forbeding or

restraining the 2nd Respondent namely Commercial Tax Officer-I, Tirupati from seeking to demand, collect and recover sales tax and luxury tax from 5-6-2000 from the petitioner in view of the Government orders and consequently declare the garnishee notices issued under Section 17 on 22-2-2005 in Rc.No. A3/252/2004 in G.I.No. 4125 to the 3rd Respondent as illegal, arbitrary, improper, unjust, without authority of law and without jurisdiction and ultravires in G.O.Ms.No. 6, dt. 18-12-1998 and grant such other relief or reliefs as this Honourable Court may deem fit and proper in the interest of justice

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

MR.K.RAJI REDDY, SC FOR CT

The Court made the following:

ORAL ORDER:- (PER GB,J.)

The Writ Petition is field seeking direction to the 1st respondent to issue eligibility certificate as directed by the Government under Memo No.59785/T/A2/2004, dated 17.09.2004.

2. The Government issued Memo directing the Director of Tourism to issue the Eligibility Certificate under the A.P. Tourism Policy 1998.

3. The grievance of the petitioner is that so far the eligibility certificate has not been issued, the sales tax authorities are taking coercive steps to recover the tax and issued garnishee notice, as if, the tax is leviable, even though the hotel is exempted from payment of tax.

4. We have heard the learned Government Pleader.

5. In view of the fact that the Government have already issued Memo, dated 17.09.2004, to issue eligibility certificate, it is incumbent on the part of the 1st respondent-The Director of Tourism to take action in pursuance of the directions issued by the Government in Memo.

6. Under those circumstances, the Writ Petition is disposed of directing the 1st respondent to act upon the Memo, dated 17.09.2004, and pass appropriate orders within a period of four weeks. Till such time, no coercive steps shall be taken by the 2nd respondent.

7. With the above direction, the Writ Petition is accordingly disposed of. No costs.

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G. BIKSHAPATHY, J

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P.S. NARAYANA, J

Date: 05.04.2005

ES

Note:- Issue copy by tomorrow.

B/o.

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To

1 The Director, Department of Tourism,
Government of Andhra Pradesh, Secretariat Road, Tankbund, Hyderabad.

2 The Commercial Tax Officer-I(FAC), Tirupathi, Chittoor District.
3 The Branch Manager, Syndicate Bank, Tirupathi, Chittoor District.

4 2 CCs to the G.P. for Commercial Tax, High Court of A.P., Hyderabad (OUT)

5 2 CD copies